

ENTERED

April 24, 2025

Nathan Ochsner, Clerk

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§	CASE NO. 23-90147
	§	
MOUNTAIN EXPRESS OIL COMPANY,	§	JOINTLY ADMINISTERED
<i>et al.</i>,¹	§	
DEBTORS.	§	CHAPTER 7

**AMENDED² ORDER GRANTING TRUSTEE'S MOTION
(A) TO SET DEADLINE FOR CLAIMS TO SEGREGATED FUNDS,
(B) FOR AUTHORITY TO PAY CERTAIN EXCISE TAX CLAIMS FROM
SEGREGATED FUNDS AFTER DEADLINE, (C) TO WITHDRAW PAID
EXCISE TAX CLAIMS AND (D) FOR RELATED RELIEF**

[Related to Docket No. 2719]

On this day came on to be considered the *Trustee's Motion (A) To Set Deadline for Claims to Segregated Funds, (B) To Pay Certain Excise Tax Claims from Segregated Funds after Deadline, to Set Bar Date for Certain Chapter 11 Excise Tax Claims, (C) to Withdraw Paid Excise Tax Claims, and (D) for Related Relief* (the "**Motion**")³ by Janet Northrup, Chapter 7 Trustee of the jointly administered bankruptcy estates of Mountain Express Oil Company and its debtor affiliates (the "**Debtors**"). The Court having considered the same is of the opinion that it should be in all things granted; it is therefore

ORDERED that any creditor asserting an Unlisted Claim that failed to file a timely proof of claim and objection to the Motion is forever barred, estopped and enjoined from asserting such Unlisted Claim against the segregated Excise Tax Funds or Northrup. It is further

¹ A complete list of each of the Debtors in these Chapter 7 Cases may be obtained on the Court's website at www.ecf.txsb.uscourts.gov. The location of Debtor Mountain Express Oil Company's principal place of business was 3650 Mansell Road, Suite 250, Alpharetta, GA 30022. The Debtors' service address is Neil Lansing, Designated Representative, 2295 Haynes Trail, Johns Creek, GA 30022.

² This order is submitted as amended to include an updated chart of tax claims to be paid to include the State of Texas as a payee which changed the % pro rata column and Pro Rata Share of Remaining Funds column.

³ Capitalized terms not defined herein shall have the meaning ascribed to them in the Motion.

ORDERED that the Trustee is authorized and directed to pay in full the Trustee Appointment Period Chapter 11 Excise Taxes from the segregated Excise Tax Funds as set forth on Exhibit A attached hereto. It is further

ORDERED that the Trustee is authorized and directed to pay pro rata the DIP Period Chapter 11 Excise Taxes from the segregated Excise Tax Funds as set forth on Exhibit A attached hereto. It is further

ORDERED that, upon payment of the Trustee Appointment Period Chapter 11 Excise Taxes from the segregated Excise Tax Funds as set forth on Exhibit A attached hereto, the holder of any claim based on a Trustee Appointment Period Chapter 11 Excise Tax is forever barred, estopped and enjoined from asserting such claim against the segregated Excise Tax Funds or Northrup. It is further

ORDERED that upon payment of the DIP Period Chapter 11 Excise Taxes from the segregated Excise Tax Funds as set forth on Exhibit A attached hereto, the holder of any claim based on a DIP Period Chapter 11 Excise Tax is forever barred, estopped and enjoined from asserting such claim against the segregated Excise Tax Funds or Northrup. It is further

ORDERED that, any claims paid by the Trustee from the segregated Excise Tax Funds pursuant to this Order are deemed withdrawn upon payment. It is further

ORDERED that the Trustee and the Estates shall have no further obligations as to the segregated Excise Tax Funds once such funds are disbursed in compliance with this Order. It is further

ORDERED that, to the extent a creditor accepts payment as listed on the attached Exhibit “A” for Trustee Appointment Period Chapter 11 Excise Taxes, such creditor is deemed (i) to release all further claims against the Debtors or the Bankruptcy Estates or Northrup based on Trustee

Appointment Period Chapter 11 Excise Taxes; and (ii) to the extent it receives payment on these claims from another source, is required to turn over such payment to the Trustee within ten (10) days of receiving such payment to avoid a double recovery on these claims arising. It is further

ORDERED that, without prejudice to the right of the Trustee or any party-in-interest to object to a claim, any creditor asserting a claim based on a DIP Period Chapter 11 Excise Tax may keep the unpaid balance of any such allowed claim as a chapter 11 administrative claim subject to this Court's Orders and the Bankruptcy Code. It is further

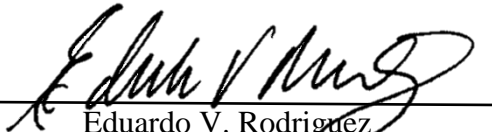
ORDERED that upon payment of the claims as listed on Exhibit "A" attached hereto, the Trustee is authorized to direct any balance of the Excise Tax Funds into an account held by the Trustee, but subject to the liens in favor of the DIP Agent for the benefit of the DIP Agent, and not segregated or escrowed for any purpose, but subject to, *inter alia*, the Final DIP Order and Conversion Order as Cash Collateral. It is further

ORDERED that to the extent applicable, Rules 6004(h) and 6006(d) of the Federal Rules of Bankruptcy Procedure are waived and this Order shall be effective and enforceable immediately upon entry. It is further

ORDERED that nothing herein shall prejudice any claims or causes of action that the Trustee may hold against any former officer or director of the Debtors relating to the nonpayment of any DIP Period Chapter 11 Excise Taxes. It is further

ORDERED that this Court retains exclusive jurisdiction with respect to all matters, claims, rights or disputes arising from or related to the implementation, interpretation, and enforcement of this Order and any other orders entered in these cases.

Signed: April 24, 2025



Eduardo V. Rodriguez
Chief United States Bankruptcy Judge

Mountain Express
Trust Fund Tax Claims

Segregated Trust Fund Tax Account Balance at 3/4/24:

\$967,592.25

Entity	Tax Type	Debtor Entity	Source of Estimates to the Right	August Trust Fund Tax	Penalty	Interest calculated on Chapter 11 Admin Tax from 9/20/23 to 4/30/25	Total August 2023 Trust Fund Tax, Penalties, Interest thru 4/30/25 on Chapter 11 Admin Tax	% Pro Rata	August Trust Fund Tax, Penalties, and Interest thru 4/30/25 Prorated for Period 8/17/23 - 8/24/23	Pro Rata Share of Remaining Funds paid for 8/1 - 8/16/2023
Alabama Business & License Tax Division Motor Fuels Section PO Box 327540 Montgomery, AL 36132-7540	Terminal Excise Tax	Mountain Express Oil Company	Proof of Claim	\$75,478.18	\$495.83	9,462.69	85,436.70	4.97%	28,478.90	19,608.26
State of Alabama, Dept. of Revenue Legal Division PO Box 320001 <u>Montgomery, AL 36132-0001</u>	County Fuel Tax (Lowndes County)	Mountain Express Oil Company	Proof of Claim	\$841.18	\$210.37	105.46	1,157.01	0.07%	385.67	265.54
State of Alabama, Dept. of Revenue Legal Division PO Box 320001 <u>Montgomery, AL 36132-0001</u>	Local Gas Tax (Cullman County)	Mountain Express Oil Company	Proof of Claim	\$249.71	\$24.97	31.31	305.99	0.02%	102.00	70.23
Madison County, Alabama J. Jeffery Rich, County Attorney 100 Northside Square <u>Huntsville, AL 35801</u>	Motor Fuel Excise Tax (Madison County)	WHRGOPS SE-AL-NORTH LLC	Admin Claim	\$10,557.45	\$2,639.36	1,323.59	14,520.40	0.84%	4,840.13	3,332.52
Madison County, Alabama J. Jeffery Rich, County Attorney 100 Northside Square <u>Huntsville, AL 35801</u>	Sales Tax & Check Return (Madison County)	WHRGOPS SE-AL-NORTH LLC	Admin Claim	\$243.40	\$4.43	30.52	278.35	0.02%	92.78	63.88
Avenu Insights & Analytics Attn: Audit Division 600 Beacon Pkwy W, Suite 900 <u>Birmingham, AL 35209</u>	Motor Fuel (Camden County)	Mountain Express Oil Company	Proof of Claim	\$2,443.43	\$488.68	306.33	3,238.44	0.19%	1,079.48	743.24
Avenu Insights & Analytics Attn: Audit Division 600 Beacon Pkwy W, Suite 900 <u>Birmingham, AL 35209</u>	Motor Fuel (City of Ragland)	Mountain Express Oil Company	Proof of Claim	\$606.55	\$121.32	76.04	803.91	0.05%	267.97	184.50
Avenu Insights & Analytics Attn: Audit Division 600 Beacon Pkwy W, Suite 900 <u>Birmingham, AL 35209</u>	Motor Fuel (Walker County)	Mountain Express Oil Company	Proof of Claim	\$2,141.25	\$440.01	268.45	2,849.71	0.17%	949.90	654.03
Avenu Insights & Analytics Attn: Audit Division 600 Beacon Pkwy W, Suite 900 <u>Birmingham, AL 35209</u>	Motor Fuel (Wilcox County)	Mountain Express Oil Company	Proof of Claim	\$2,443.43	\$488.68	306.33	3,238.44	0.19%	1,079.48	743.24
Arkansas Department of Finance Attn: Revenue Legal Counsel P.O. Box 1272, Rm. 2380 <u>Little Rock, AR 72203</u>	Motor Fuels Tax	Mountain Express Oil Company	Tax Notice	146,296.95	29,259.36	23,527.76	199,084.07	11.58%	66,361.36	45,691.05
Arkansas Department of Finance Attn: Revenue Legal Counsel P.O. Box 1272, Rm. 2380 <u>Little Rock, AR 72203</u>	Dyed Diesel Tax	Mountain Express Oil Company	Tax Notice	429.12	85.84	69.01	583.97	0.03%	194.66	134.03

Entity	Tax Type	Debtor Entity	Source of Estimates to the Right	August Trust Fund Tax	Penalty	Interest calculated on Chapter 11 Admin Tax from 9/20/23 to 4/30/25	Total August 2023 Trust Fund Tax, Penalties, Interest thru 4/30/25 on Chapter 11 Admin Tax	% Pro Rata	August Trust Fund Tax, Penalties, and Interest thru 4/30/25 Prorated for Period 8/17/23 - 8/24/23	Pro Rata Share of Remaining Funds paid for 8/1 - 8/16/2023
Arkansas Department of Finance Attn: Revenue Legal Counsel P.O. Box 1272, Rm. 2380 <u>Little Rock, AR 72203</u>	Sales & Use	WHRGOPS SW AR NWAR LLC	State Website	3,957.00	1,187.10	636.37	5,780.47	0.34%	1,926.82	1,326.65
City of Baton Rouge - Parish of East Baton Rouge Attn: Paula Harmon P.O. Box 2590 Baton Rouge, LA 70821-2590	Sales Tax	13289 Old Hammond Highway LLC	Tax Notice	6,016.00	1,519.00	1,089.10	8,624.10	0.50%	2,874.70	1,979.29
Florida Department of Revenue Attn: Taxpayer Services - MS 3-2000 5050 W. Tennessee St. <u>Tallahassee, FL 32399-0112</u>	Fuel Tax	Mountain Express Oil Company	Tax Notice	9,094.54	909.45	1,729.71	11,733.70	0.68%	3,911.23	2,692.96
Florida Department of Revenue Attn: Taxpayer Services - MS 3-2000 5050 W. Tennessee St. <u>Tallahassee, FL 32399-0112</u>	Fuel and Pollutants	Mountain Express Oil Company	Tax Notice	2,952.21	147.61	561.49	3,661.31	0.21%	1,220.44	840.29
Georgia Department of Revenue Compliance Division P.O. Box 105408 <u>Atlanta, GA 30348-5408</u>	Sales & Use	Mountain Express Oil Company	Proof of Claim	168,186.24	16,818.62	30,082.30	215,087.16	12.51%	71,695.72	49,363.86
Georgia Department of Revenue Compliance Division P.O. Box 105408 <u>Atlanta, GA 30348-5408</u>	Motor Fuels Distributor	Mountain Express Oil Company	Proof of Claim	750,418.09	75,041.81	134,222.04	959,681.94	55.82%	319,893.98	220,253.08
Indiana Department of Revenue PO Box 6032 <u>Indianapolis, IN 46206-6032</u>	Motor Fuels	Mountain Express Oil Company	Tax Notice	47,790.05	4,779.00	3,121.41	55,690.46	3.24%	18,563.49	12,781.31
Indiana Department of Revenue PO Box 6032 <u>Indianapolis, IN 46206-6032</u>	Gasoline Use	Mountain Express Oil Company	Tax Notice	26,489.34	2,648.93	1,730.15	30,868.42	1.80%	10,289.47	7,084.50
Louisiana Department of Revenue PO Box 66658 Baton Rouge, LA 70896-6658	Sales & Use	West Hill Ranch Group LLC	Return Filed	3,262.00	1,141.70	590.53	4,994.23	0.29%	1,664.74	1,146.21
Louisiana Department of Revenue PO Box 66658 Baton Rouge, LA 70896-6658	Sales & Use	WHRG TC-SW-LA LLC	Return Filed	12,682.00	4,438.70	2,295.88	19,416.58	1.13%	6,472.19	4,456.23
Louisiana Department of Revenue PO Box 66658 Baton Rouge, LA 70896-6658	Sales & Use	MEX RE-SW-LA LLC	Proof of Claim	12,353.75	6,794.58	2,236.45	21,384.78	1.24%	7,128.26	4,907.94
Mississippi Department of Revenue Attn: Bankruptcy Section PO Box 22808 <u>Jackson, MS 39225-2808</u>	Sales Tax	Mountain Express Oil Company	Tax Notice	300.00	30.00	28.95	358.95	0.02%	119.65	82.38
Mississippi Department of Revenue Attn: Bankruptcy Section PO Box 22808 <u>Jackson, MS 39225-2808</u>	Gasoline Tax	Mountain Express Oil Company	Tax Notice	11,790.36	1,179.04	1,137.69	14,107.09	0.82%	4,702.36	3,237.67
Mississippi Department of Revenue Attn: Bankruptcy Section PO Box 22808 <u>Jackson, MS 39225-2808</u>	Environmental Protection Fee	Mountain Express Oil Company	Tax Notice	593.47	59.35	57.27	710.09	0.04%	236.70	162.97

Entity	Tax Type	Debtor Entity	Source of Estimates to the Right	August Trust Fund Tax	Penalty	Interest calculated on Chapter 11 Admin Tax from 9/20/23 to 4/30/25	Total August 2023 Trust Fund Tax, Penalties, Interest thru 4/30/25 on Chapter 11 Admin Tax	% Pro Rata	August Trust Fund Tax, Penalties, and Interest thru 4/30/25 Prorated for Period 8/17/23 - 8/24/23	Pro Rata Share of Remaining Funds paid for 8/1 - 8/16/2023
Mississippi Department of Revenue Attn: Bankruptcy Section PO Box 22808 <u>Jackson, MS 39225-2808</u>	Special Fuel Tax	Mountain Express Oil Company	Tax Notice	177.30	17.73	17.11	212.14	0.01%	70.71	48.69
Ohio Department of Taxation Attn: Bankruptcy Division PO Box 530 <u>Columbus, OH 43216</u>	Motor Fuels Distributor	Mountain Express Oil Company	Proof of Claim	26,147.66	6,929.14	3,144.88	36,221.68	2.11%	12,073.89	8,313.11
South Carolina Department of Revenue Attn: SCDOR PO Box 125 Columbia, SC 29214-0400	Motor Fuel Importer	Mountain Express Oil Company	Tax Notice	500.00	55.00	62.68	617.68	0.04%	205.89	141.76
Texas Comptroller of Public Accounts Attn: Office of Attorney General Bankruptcy & Collections Division MC- 008 PO Box 12548	Sales Tax	West Hill Ranch Group LLC	Proof of Claim	13,721.07	2,744.21	2,012.86	18,478.15	1.07%	6,159.38	4,240.85
Total				\$1,338,161.73	160,699.83	220,264.35	1,719,125.91	1.00	573,041.97	394,550.28